

The Gazette

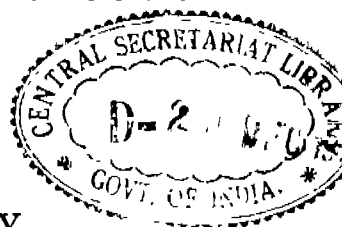


of India

EXTRAORDINARY

PART II—Section 3

PUBLISHED BY AUTHORITY



No. 585] NEW DELHI, SATURDAY, DECEMBER 14, 1957/AGRAHAYANA 23, 1879

MINISTRY OF HOME AFFAIRS

NOTIFICATIONS

New Delhi-2, the 14th December, 1957

S.R.O. 3987.—WHEREAS the Central Government is satisfied that it is necessary to issue the following notification in the public interest;

NOW, THEREFORE, in exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), and in partial supersession of this Ministry's notification No. S.R.O. 2717, dated the 23rd August, 1957, as amended by notification No. S.R.O. 2782A, dated the 31st August, 1957, the Central Government hereby directs that on or after the 14th day of December, 1957, no tax under sub-section (1) of section 8 of the said Act shall be payable by any dealer having his place of business in the Union Territory of Delhi in respect of sales by him in the course of inter-State trade or commerce of the following goods from the Union Territory of Delhi to a registered dealer having his place of business outside that territory.

Goods above-referred to

1. All varieties of cotton, woollen, rayon or artificial silk fabrics, but not including real silk fabrics.
2. Tobacco and all its products.

[No. D.3211/57-J.II]

S.R.O. 3988.—In exercise of the powers conferred by sub-section (2) of section 6 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act 6 of 1941), as extended to the Union Territory of Delhi, the Central Government hereby amends the Second Schedule to the said Act in the manner specified below and sets out the conditions subject to which tax shall not be payable under the said Act:—

In the Second Schedule,—

(a) for item 17, substitute:—

“17. All varieties of cotton, woollen, rayon or artificial silk fabrics, but not including real silk fabrics.”;

(b) omit items 19, 20 and 41;

(c) after item 44, add:—

“45. Tobacco and all its products.”

Conditions subject to which tax shall not be payable.

In respect of tobacco, cotton fabrics, rayon or artificial silk fabrics and woollen fabrics as defined in Items 9, 12, 12A, 12B of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), included in entries (a) and (c) above, no tax under the Bengal Finance (Sales Tax) Act, 1941, shall be payable in the Union Territory of Delhi only if additional duties of excise have been levied on them under the Additional Duties of Excise (Goods of Special Importance) Bill, 1957, introduced in Parliament on the 13th day of December 1957.

[No. D.3212/57-J.II]

S. NARAYANSWAMY, Dy. Secy.

MINISTRY OF FINANCE

(Department of Revenue)

New Delhi, the 14th December, 1957

NOTIFICATIONS

CENTRAL EXCISES

S.R.O. 3989.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-clause (3) of clause 3 of the Additional Duties of Excise (Goods of Special Importance) Bill, 1957, the Central Government hereby directs that all varieties of cotton fabrics, rayon or artificial silk fabrics, woollen fabrics, sugar and tobacco which are for the time being wholly exempt from the duty of excise leviable thereon under the Central Excises and Salt Act, 1944 (I of 1944), shall also be wholly exempt from the additional duty of excise leviable thereon under the Additional Duties of Excise (Goods of Special Importance) Bill, 1957.

[No. 104/57.]

S.R.O. 3990.—In pursuance of rule 8 read with rule 96J of the Central Excise Rules, 1944, and sub-clause (3) of clause 3 of the Additional Duties of Excise (Goods of Special Importance) Bill, 1957, the Central Government hereby fixes the following rates of additional excise duty per shift per powerloom employed by or on behalf of the same person in the manufacture of cotton fabrics, namely:—

- | | |
|--|---|
| 1. Where more than 24 powerlooms are employed. | Rs. 20 per powerloom per shift per month. |
| 2. Where more than 9 but not more than 24 powerlooms are employed. | Rs. 16 per powerloom per shift per month. |
| 3. Where more than 4 but not more than 9 powerlooms are employed. | Rs. 12 per powerloom per shift per month. |
| 4. Where not more than 4 powerlooms are employed. | Nil. |

Provided that where more than 4 powerlooms but not more than 9 powerlooms are employed by or on behalf of the same person, no duty shall be payable in respect of the first 4 powerlooms:

Provided further that where more than 9 powerlooms but not more than 24 powerlooms are employed by or on behalf of the same person, no duty shall be payable—

- (a) in respect of first 4 powerlooms;
- (b) as is in excess of Rs. 12 per powerloom per shift per month in respect of the next 5 powerlooms.

[No. 107/57.]

S.R.O. 3991.—In pursuance of rule 8 read with rule 96J of the Central Excise Rules, 1944, and sub-clause (3) of clause 3 of the Additional Duties of Excise (Goods of Special Importance) Bill, 1957, the Central Government hereby fixes the following rates of additional excise duty per shift per powerloom employed by or on behalf of the same person in the manufacture of rayon or artificial silk fabrics, namely:—

First shift.	Rs. 27 per powerloom per month.
Second shift.	Rs. 18 per powerloom per month.
Third shift.	Rs. 10 per powerloom per month.

Provided that where more than 9 powerlooms are employed by or on behalf of the same person no duty shall be payable in respect of first 9 powerlooms:

Provided further that—

- (a) where in any subsequent shift more powerlooms are employed than in the first shift, the rate applicable to the powerlooms employed in excess of those in the first shift shall be Rs. 27 per powerloom; and
- (b) where in the third shift more powerlooms are employed than in the second shift, but not more than in the first shift, the rate applicable to the powerlooms employed in the third shift in excess of those employed in the second shift shall be Rs. 18 per month.

[No. 108/57.]

S.R.O. 3992.—In pursuance of rule 8 read with rule 96J of the Central Excise Rules, 1944, and sub-clause (3) of clause 3 of the Additional Duties of Excise (Goods of Special Importance) Bill, 1957, the Central Government hereby fixes the following rates of additional excise duty per shift per warp knitting machine employed by or on behalf of the same person in the manufacture of rayon or artificial silk fabrics, namely:—

First shift.	Rs. 54 per warp knitting machine per month.
Second shift.	Rs. 36 per warp knitting machine per month.
Third shift.	Rs. 20 per warp knitting machine per month.

Provided that no duty shall be payable on the first 4 warp knitting machines, or where powerlooms as well as warp knitting machines are employed by or on behalf of the same person, on powerlooms not exceeding 9 in number or at the option of the person aforesaid, on warp knitting machines not exceeding 4 in number:

Provided further that—

- (a) where in any subsequent shift more warp knitting machines are employed than in the first shift, the rate applicable to the

machines employed in excess of those in the first shift shall be Rs. 54 per machine; and

- (b) where in the third shift more warp knitting machines are employed than in the second shift, but not more than in the first shift, the rate applicable to the machines employed in the third shift shall be Rs. 36 per machine.

Explanation.—Where powerlooms as well as warp knitting machines are employed, the provisions of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 91/57-Central Excises, dated the 16th November, 1957, shall apply to the powerlooms in respect of which duty is payable.

[No. 109/57.]

S.R.O. 3993.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-clause (3) of clause 3 of the Additional Duties of Excise (Goods of Special Importance) Bill, 1957, the Central Government hereby exempts Palmyra sugar from the whole of the additional excise duty leviable thereon under the Additional Duties of Excise (Goods of Special Importance) Bill, 1957.

[No. 110/57.]

S.R.O. 3994.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-clause (3) of clause 3 of the Additional Duties of Excise (Goods of Special Importance) Bill, 1957, the Central Government hereby exempts the following types of flue-cured tobacco and not actually used for the manufacture of (a) cigarettes or (b) smoking mixtures for pipes and cigarettes, from so much of the additional excise duty leviable thereon under the Additional Duties of Excise (Goods of Special Importance) Bill, 1957, as is in excess of three naye paise per pound, namely,

- (i) stems of tobacco larger than $\frac{1}{4}$ " in size;
- (ii) stems of tobacco not larger than $\frac{1}{16}$ " in size;
- (iii) dust of tobacco; and
- (iv) granule ('rawa') of tobacco not larger than $\frac{1}{16}$ " square in size.

[No. 111/57.]

S.R.O. 3995.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-clause (3) of clause 3 of the Additional Duties of Excise (Goods of Special Importance) Bill, 1957, the Central Government hereby exempts unmanufactured tobacco other than flue-cured, which was cured in whole leaf form, and tied or packed in bundles, bunches, or hanks or in the form of twists or coils, but which was broken up prior to May 16, 1957, from so much of the additional excise duty leviable thereon under the Additional Duties of Excise (Goods of Special Importance) Bill, 1957, as is in excess of three naye paise per pound provided that:

- (1) it is not actually used in the manufacture of:
 - (a) cigarettes, or
 - (b) smoking mixtures for pipes and cigarettes; and
- (2) it is cleared for home consumption on or before the 31st December, 1957.

[No. 112/57.]

S.R.O. 3996.—In pursuance of rule 12 of the Central Excise Rules, 1944, read with sub-clause (3) of clause 3 of the Additional Duties of Excise (Goods of Special Importance) Bill, 1957, the Central Government hereby directs that the following notifications of the Government of India in the Ministry of Finance (Revenue Division), will apply *mutatis mutandis* to the grant of rebate of additional excise duty under the Additional Duties of Excise (Goods of Special Importance) Bill, 1957, namely:—

1. No. 10-Central Excise, dated the 5th April, 1949.
2. No. 11-Central Excise, dated the 5th April, 1949.
3. No. 12-Central Excise, dated the 5th April, 1949.

[No. 113/57.]

S.R.O. 3997.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes, with effect from the 14th December, 1957, the following amendment to the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. CER-8(22)/56-Central Excises, dated the 1st September, 1956, namely:—

For entry against serial No. III of the table annexed to the said notification, the following entry shall be substituted, namely,

“III. Cotton fabrics, medium, if cleared One anna and six pies for home consumption on or per square yard.”
before the 31st March, 1958.

[No. 105/57.]

S.R.O. 3998.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government rescinds, with effect from the 1st January, 1958, the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. CER-8(30)/56-Central Excises, dated the 5th January, 1957.

[No. 106/57.]

B. N. BANERJI, Jt. Secy.

